



Department of Commerce and Consumer Affairs

I, MARK E. RECKTENWALD, Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that the Business Registration Division's records indicate no registration as a corporation, partnership, limited liability company, limited liability partnership or trade name for SPORTS SHINKO (USA) CO., LTD. for the period January 1, 2004 through December 31, 2004.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Department of Commerce and Consumer Affairs, at Honolulu, this 5th day of January, 2007.

Mark E. Recktenwald

Director of Commerce and Consumer Affairs



EXHIBIT M-2